



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, D.C. 20240

IN REPLY REFER TO:

AUG 27 2008

Re: Eldridge Hotel/YMCA Building, 747 Saint Helens Avenue, Tacoma, Washington
Project Number: 19325

Dear

My review of your appeal of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. Thank you and _____ for meeting with me in Washington on July 29, 2008, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the additional photographs and a disk containing a video submitted by _____ with his letter dated August 8, 2008, I have determined that the rehabilitation of the Eldridge Hotel / YMCA Building is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 2 and 9 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on March 20, 2008, by Technical Preservation Services (TPS) is hereby affirmed. However, I have further determined that the project could be brought into conformance with the Standards, and thereby be certified, if the corrective measures described below are undertaken.

Built in 1890 and altered many times since then, the Eldridge Hotel / YMCA Building is located in the Old City Hall Historic District, and was certified as contributing to the significance of the district on December 20, 2006. The in-progress rehabilitation of this "certified historic structure" was found not to meet the Standards for Rehabilitation owing to the addition of several elements on the roof, principally a gable-roofed structure and two pergolas, as well as the infill of a ground floor opening with a new garage door.

I agree with TPS that the two pergolas constructed at the parapet edge on the Broadway elevation are highly visible elements not in keeping with the known historic character of the Eldridge Hotel / YMCA Building, and cause the rehabilitation not to meet Standards 2 and 9. Standard 2 states: "*The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.*" Standard 9 states: "*New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.*" I acknowledge the historic postcard views shown by _____ at our meeting that document the use of rooftop elements such as pergolas and trellises on other buildings in Tacoma, yet nothing in the record shows that the Eldridge Hotel / YMCA Building ever featured such prominent elements.

However, I do not agree that the other treatments cited by TPS cause the project to contravene the Standards for Rehabilitation. The rooftop addition itself is set back from the parapet far enough so that it is visible only from the north, looking down Broadway, and even from there it is visible mainly against the blank upper portion of the north party wall. I find that its presence does not impair the historic character of the Broadway facade nor indeed the rest of the structure. In fact, it appears primarily as a background element almost disconnected from the building.

In addition, I find that the overhead garage door installed in the north bay of the ground floor does not contravene Standard 2, cited above. This door and the adjoining storefront in the south bay added in the rehabilitation replace non-historic alterations. The new garage door is a contemporary design, clearly differentiated from adjacent historic features, and is simply detailed so that it does not diminish the historic character of the building. I note in this regard that the building served auto-related uses, with vehicular access into the building, at various times in the past. I further note that the installed door is not the same design as was reviewed and found deficient by TPS. I find that the completed door is compatible with the "massing, size, scale, and architectural features" of the building in keeping with the requirements of Standard 9.

While these major aspects of the rehabilitation meet the Standards, the overall rehabilitation cannot be approved while the pergolas remain. As you noted at our meeting, they can be removed easily, and I find that their removal would bring the overall project into conformance with the Standards for Rehabilitation. Accordingly, if you choose to remove them, you may secure certification of the rehabilitation by filling out the enclosed Request for Certification of Completed Work and submitting it with photographs of the completed work through the Office of Archeology & Historic Preservation to Technical Preservation Services, National Park Service. Please note that this project will remain ineligible for the tax incentives until it is designated a "certified rehabilitation" following completion of the overall project.

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

Enclosure

cc: SHPO-WA
IRS